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Docket No.: ISR-193

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

| Invention: Etched Open Microchannel Spray Cooling Serial No.: 10/786,451 Filed: 02/24/2004 Inventor: Tilton et al. Group Art Unit: 2835 Agent / Attorney: Paul A. Knight |) |
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Sir:

In response to the Supplemental Notice of Allowance sent by the Office on 04/22/2005, enclosed is Part B of form PTOL-85 and a credit card payment for \$1000 to cover both the issue fee and the publication fee.

Respectfully submitted,

Paul A. Knight

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